

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF OREGON

KEY BANK NATIONAL ASSOCIATION, )

Plaintiff, )

v. )

RONALD G. VAN NOY, et al., )

Defendants. )

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Civil Case No. 07-1076-HU

O R D E R

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KING, Judge:

The Honorable Dennis J. Hubel, United States Magistrate Judge, filed Findings and Recommendation on September 29, 2008. The matter is before this court. See 28 U.S.C. § 636(b)(1)(B) and Fed. R. Civ. P. 72(b). No objections have been timely filed. This relieves me of my obligation to give the factual findings de novo review. Lorin Corp. v. Goto & Co., Ltd., 700 F.2d 1202, 1206 (8th Cir. 1983); See also Britt v. Simi Valley Unified School Dist., 708 F.2d 452, 454 (9th Cir. 1983). Having reviewed the legal principles de novo, I find no error.

Accordingly, I ADOPT Magistrate Judge Hubel's Findings and Recommendation (#106).

IT IS HEREBY ORDERED that The United States' motion for default judgment (#94) is granted as follows:

The United States is entitled to a Judgment finding that:

(1) Sammes is the nominee and fraudulent transferee of Ronald Van Noy and Sue D'Annunzio and title to the Newberg property is properly vested in Ronald Van Noy and Sue D'Annunzio as co-tenants;

(2) the United States has a valid federal tax lien for unpaid income tax assessments for tax year 1995 against all property and rights to property belonging to Ronald Van Noy, including, but not limited to Ronald Van Noy's ownership interest in the Newberg property, and that such

lien may be foreclosed against Ronald Van Noy and all other interests except Key Bank, American Tower, and Bishop, in this proceeding;

(3) the United States is entitled to final judgment against Sue and Dennis D'Annunzio for unpaid income tax assessments for tax year 1995, in the amount of \$1,030,635.73, plus accrued, but unassessed interest, penalties, and other statutory additions as provided by law from August 1, 2008;

(4) the United States has a valid federal tax lien for unpaid income tax assessments for tax year 1995 against all property and rights to property belonging to Sue and Dennis D'Annunzio, including, but not limited to Sue D'Annunzio's ownership interest in the Newberg property and that such lien may be foreclosed against the D'Annunzios and all other interests except Key Bank, American Tower, and Bishop, in this proceeding; and

(5) the federal tax liens against Ronald Van Noy and Sue D'Annunzio for tax year 1995, respectively, have priority over all liens on or other interests in the Newberg property with the exception of Key Bank, American Tower, and Bishop.

American Tower's motion for default judgment (#99) is granted as follows: American Tower is entitled to indemnification from Ronald Van Noy and Sammes in this action pursuant to the Ground Lease and the Subordination Agreement, and as a result of such indemnification, American Tower is entitled to recover its attorney's fees and costs incurred in defending this action, jointly and severally, from defendants Ronald Van Noy and Sammes, with the amount of

fees and costs to be determined by subsequent motion in accordance with Federal Rule of Civil Procedure 54 and Local Rule 54.3.

DATED this 17th day of October, 2008.

/s/ Garr M. King  
GARR M. KING  
United States District Judge